WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, and the final Commission orders in Docket 93-057-01 and Docket 99-057-20, the production plant component in each Questar Gas rate base plant account has been reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Questar Gas's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Questar Gas.

Wexpro Plant Adjustment Questar Gas Company Utah - JUN 2014 Adjusted Avg Results 12 Months Ended: Jun-2014

Wexpro Plant Adjustment

			В	С	D
			Production	Allocation	Adjustment
		Acct # and Description	Amount \1	Factor \2	Amount \3
1	ADDITIONS TO RATE BASE				
10	101	Total Gas Plant In Service	81,129,400	6.30%	(5,111,152)
11	105	Gas Plant Held For Future Use	0	6.30%	0
12	106	Completed Construction Not Classified	0	6.30%	0
13	154	Materials & Supplies	0	6.30%	0
14	164.1	Gas Stored Underground	0	6,30%	. 0
15	165	Prepayments	0	6.30%	0
16		Working Capital - Cash	0	6.30%	0
17	Total Ad	ditions To Rate Base	81,129,400		(5,111,152)
18	B DEDUCTIONS FROM RATE BASE				
19	108	Accumulated Depreciation	(67,903,668)	6.30%	4,277,931
20	111	Accumulated Amort & Depletion	(6,081,961)	6.30%	383,164
21	235.1	Customer Deposits	0	6.30%	0
22	252	Misc Customer Credits	0	6.30%	0
23	253.1	Unclaimed Customer Deposits	0	6.30%	0
24	255	Deferred Investment Tax Credits	0	6.30%	0
25	282.0	Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1	Accum Deferred Income Taxes - State	0	6.30%	0
27	Total De	ductions From Rate Base	(73,985,629)		4,661,095
			, ,	=	
28 TOTAL WEXPRO PLANT ADJUSTMENT				(450,058)	

^{\1} Test Period Production Rate Base

¹² See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

^{\3} Column B x Column C.